

TABLE OF CONTENTS

<u>Section</u>	<u>Title</u>	<u>Page</u>
	List of Applicable Tables	ix
	List of Applicable Figures	x
Chapter 1	General Introduction	
	Purpose	1 - 1
	Applicability	1 - 1
	Definitions	1 - 1
	How To Use This Manual	1 - 1
	Routine Correspondence	1 - 2
	Changes	1 - 2
	Distribution	1 - 2
Chapter 2	Introduction to USCG Finance and Accounting	
	General Responsibilities	2 - 1
	Coast Guard Organization for Accounting Functions	2 - 1
	USCG Finance Center	2 - 2
Chapter 3	Overview of Accounting	
	Importance of Accounting Codes	3 - 1
	Unit Accounting Procedures	3 - 1
	District/MLC Accounting Procedures	3 - 2
	Procurement Site Accounting Procedures	3 - 2
Chapter 4	Accounting Line Data	
	Accounting Line Data	4 - 1
	The General Format of a CG Accounting Line	4 - 1
	Multiple Accounting Lines	4 - 2
	Special Accounting Lines	4 - 2
Chapter 5	Document Numbering	
	Introduction	5 - 1
	Standard DAFIS Document Number	5 - 1
	Standard Document Number Crosswalk	5 - 3
	Nonstandard Document Number	5 - 4
Chapter 6	Program Element Status (PES) Reports	
	General	6 - 1
	Official Financial Data	6 - 1

TABLE OF CONTENTS

<u>Section</u>	<u>Title</u>	<u>Page</u>
Chapter 6	Program Element Status (PES) Reports (cont'd)	
	PES Report Data	6 - 1
	How to Read a PES Report	6 - 1
	Reconciliation	6 - 6
	PES Report Problem Resolution	6 - 10
	PES Error Review Summary	6 - 12
Chapter 7	Problem Resolution	
	Misrouted Invoices (Bills from Vendors)	7 - 1
	Vendor Inquiries	7 - 2
	Lost Document/LUFS Transmittal Problems	7 - 3
	Missing Obligations	7 - 3
	Missing Receiving Report	7 - 4
	Recurring Charge Master Report Inquiries	7 - 4
	PES Report Reconciliation Problems	7 - 4
Chapter 8	Coast Guard Funds Management	
	Appropriation Funds	8 - 1
	General Fund Procedures	8 - 19
Chapter 9	Procedures for Receivables, Collections and Lockbox	
	Receivables	9 - 1
	Collections	9 - 5
	Lockbox	9 - 5
	Credit Card Collection Network	9 - 7
	Wire Transfers	9 - 7
Chapter 10	Special Headquarters Procedures	
	Federal Employees Compensation (Workman's Comp)	10 - 1
	Unemployment Compensation	10 - 1
	Unvouchered Expenditures	10 - 1
	Headquarters Work Orders	10 - 1
	Refund Program	10 - 1
	AFC 56 Pickup Changes	10 - 2
	CG Headquarters Store	10 - 3
	OMEGA Navigation Stations	10 - 3
	FTS Charges	10 - 3

TABLE OF CONTENTS

<u>Section</u>	<u>Title</u>	<u>Page</u>
Chapter 10	Special Headquarters Procedures (cont'd)	
	Public Health Service Doctors	10 - 4
	Ammunition Transportation Charges	10 - 4
	Reserve Educational Benefits	10 - 4
	Transportation Systems Center (TSC)	10 - 5
	DOD Transportation Billings	10 - 5
	DOT Working Capital Fund	10 - 5
	Printing Requisitions Funded Through WCF	10 - 6
	Claims	10 - 6
	FAA - Civilian Personnel Management Information System (CIVPMIS) and Payroll Charges	10 - 7
	Allotments/Appportionment	10 - 8
	Headquarters Financial Systems Processes Handbook	10 - 8
Chapter 11	Accounting Procedure Topics	
	The Financial Resource Management Manual	11 - 1
	Tax Exemption Certificates	11 - 1
	Defense Reutilization and Marketing Offices Surcharge Exemption	11 - 1
	Fast Pay	11 - 1
	Travelers Checks	11 - 2
	Imprest Fund Cashier Replenishment	11 - 3
	Travel Liquidation and Certification	11 - 4
	Travel Advance Control Module (TAC)	11 - 5
	Pay Adjustment Authorization	11 - 5
	Cross Disbursing (DOD) and Foreign Disbursements (State)	11 - 6
	Leased/Owned Housing	11 - 7
	International Transactions Report Requirements	11 - 8
	Wire Transfers	11 - 9
	Vendor Express	11 - 9
	Navy-Type-Navy-Owned (NTNO) Equipment	11 - 12
	Control and Accounting for Real and Personal Property Assets	11 - 14
	Deobligation Procedures	11 - 16
	Procedures for Internal Use Software	11 - 19
	Procedures for AFC-43 Capital Projects	11 - 22
Chapter 12	Document Processing	
Section A	General	
	General	12A- 1
	Bill to Address	12A- 1

TABLE OF CONTENTS

<u>Section</u>	<u>Title</u>	<u>Page</u>
Chapter 12	Document Processing (cont'd)	
Section A	General (cont'd)	
	Transmittal of Obligation Documents	12A- 2
	Transmittal of Receiving Reports	12A- 4
Section B	Sample Format	
	Sample Format	12B- 1
	Sample	12B- 2
Section C	Travel and Transportation	
	Overview	12C- 1
	General Instructions	12C- 1
	Traveler Inquiries	12C- 1
	Unique Situations	12C- 1
	Document Types	12C- 2
	Travel - Local	12C- 3
	Travel - TDY	12C- 7
	Reserve Orders - Travel	12C- 14
	PCS Travel Order	12C- 16
	Continuous Travel Orders	12C- 19
	Government Transportation Request (GBL)	12C- 26
	Citibank Government Travel	12C- 30
	Account (GTA)	
	Government Bill of Lading (GBL)	12C- 33
	Government Owned Property	
	Government Bill of Lading (GBL)	12C- 37
	Personal Property/Household Goods	
	Purchase Order of Household Goods	12C- 44
	Shipment	
	Nontemporary Storage for Household	12C- 51
	Goods	
	DITY Move Shipments	12C- 59
	Blanket Purchase Agreement for	12C- 66
	Household Goods Shipment	
Section D	Purchases and Miscellaneous Document Types	
	Document Types	12D- 1
	Miscellaneous Obligations	12D- 2
	Cash Purchases	12D- 6
	Procurement Request	12D- 11

TABLE OF CONTENTS

<u>Section</u>	<u>Title</u>	<u>Page</u>
Chapter 12	Document Processing (cont'd)	
Section D	Purchases and Miscellaneous Document Types (cont'd)	
	Purchase Order-Invoice-Voucher	12D- 14
	Purchase Order/Delivery Order	12D- 20
	Contracts	12D- 31
	Option/Purchase of Real Property	12D- 45
	Dining Facility	12D- 50
	Auxiliary Patrol Orders	12D- 56
	Interservice Support Agreement (ISSA)/Military Interdepartmental Purchase Requests (MIPR)	12D- 61
	UNICOR/Federal Prison Purchases	12D- 80
	Training	12D- 85
	Industrial Service Order - IMIS Users	12D- 89
	Industrial Service Order - Non-IMIS Users	12D- 95
	Government Purchase Card	12D- 99
	Air Freight/Express Mail	12D- 111
	Meal Tickets	12D- 116
	Post Office Box Rental/Renewal	12D- 119
	Miscellaneous Costs	12D- 123
	Coast Guard Yard Project Order	12D- 126
	Volpe National Transportation Systems Center (VNTSC)	12D- 130
	Reimbursable Work Authorization	12D- 137
Section E	Supply/Requisition Type Transactions	
	Overview	12E- 1
	Descriptions	12E- 1
	DAFIS Document Numbering from Z-MILSTRIP Requisition Format	12E- 2
	MILSTRIP Fund Code Table	12E- 2
	How Accounting Data is Assigned	12E- 3
	To Establish MILSTRIP Fund Codes	12E- 4
	Reserved Fund Codes	12E- 4
	Miscellaneous Items	12E- 5
	Defense Transportation System Bill Processing	12E- 6
	Transfer Between Coast Guard Units	12E- 7
	ARMS (MILSTRIP)	12E- 10
	Miscellaneous "Z" Requisitions	12E- 15
	SERVMART - DD-1348	12E- 21
	GSA Customer Service	12E- 25

TABLE OF CONTENTS

<u>Section</u>	<u>Title</u>	<u>Page</u>
Chapter 12	Document Processing (cont'd)	
Section E	Supply/Requisition Type Transactions (cont'd)	
	Defense Reutilization Marketing Office (DRMO) Hazardous Waste Bill	12E- 31
	Into-Plane Fuel Bills	12E- 35
	U. S. Customs Charges	12E- 40
	Defense Transportation Bills (Government Freight Shipments By Government Carriers)	12E- 42
Section F	Printing and NIPS Medical Payments	
	Document Types	12F- 1
	Nonfederal Invoicing Processing System (NIPS) Medical Payment	12F- 2
	Printing - DOD	12F- 3
	Printing - GSA	12F- 7
	Printing - GPO	12F- 11
	Superintendent of Document-Publications	12F- 17
Section G	Recurring Services	
	Document Types	12G- 1
	Blanket Purchase Agreement	12G- 2
	Real Property Leases	12G- 13
	Residential Leases	12G- 18a
	Utilities - Electric	12G- 19
	Commercial Telephone Bill	12G- 21
	Utilities - Water	12G- 25
	U. S. Government National Credit Card (SF-149)	12G- 27
	GSA Vehicle Billings	12G- 30
	Utilities - Natural Gas	12G- 34
	Reimbursable Overtime	12G- 36
Section H	Pay Type Transactions	
	Document Types	12H- 1
	Coast Guard Mutual Assistance	12H- 2
	Reserve Orders "Payroll" (ADT only)	12H- 6
	Reserve Orders "Payroll" (TEMAC/SADT Less than 140 days) (Charge to Unit Account)	12H- 10